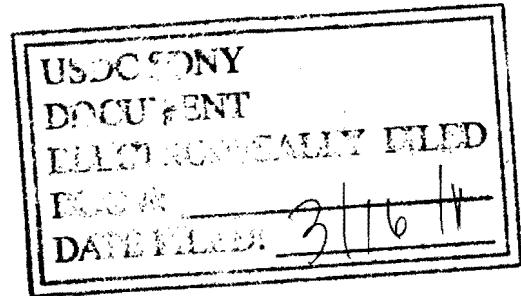


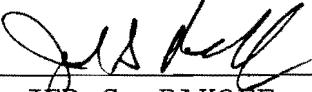
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

----- x
 SECURITIES AND EXCHANGE COMMISSION, :
 :
 Plaintiff, : 10 Civ. 9239 (JSR)
 :
 -v- :
 :
 VITESSE SEMICONDUCTOR CORPORATION, :
 LOUIS R. TOMASETTA, EUGENE F. :
 HOVANEC, YATIN D. MODY, NICOLE R. :
 KAPLAN,
 :
 Defendants. :
 ----- x
 JED S. RAKOFF, U.S.D.J.



On March 4, 2011, non-party Nu Horizons Electronic Corporation ("NuHo") moved to quash the subpoenas issued by defendants Tomasetta and Hovanec to the extent that they seek disclosure of an internal report and related materials prepared at the direction of NuHo's independent audit committee. Upon careful consideration of the parties' written submissions, NuHo's motion to quash is hereby denied, and an opinion stating the reasons for this ruling will issue shortly. This ruling is, however, without prejudice to NuHo's submitting to the Court a proposed protective order to limit disclosure of the internal report and related materials to parties other than the parties to this lawsuit.

SO ORDERED.


 JED S. RAKOFF, U.S.D.J.

Dated: New York, New York
 March 15, 2011